

Old Number	Old Account Name	New Number	New Account Name
110	Certified Salaries	110	Certified Salaries
115	Board Members	115	Board Members
120	Non-Certified Salaries	120	Noncertified Salaries
130	Temporary Salaries	130	Temporary Salaries
135	Licensed Employees	135	Licensed Employees
136	Non-Licensed Employees	136	Nonlicensed Employees
140	Overtime Salaries	140	Overtime Salaries
211	Social Security - Non-Certified	211	Social Security - Noncertified
212	Social Security - Certified	212	Social Security - Certified
213	Severance/Early Retirement Pay	213	Severance/Early Retirement Pay
214	Public Employee Retirement Fund (PERF)	214	Public Employees Retirement Fund
215	Teachers Retirement - prior to 7-1-95	215	Teacher Retirement Fund, Prior to 7-1-95
216	Teachers Retirement - after 7-1-95	216	Teacher Retirement Fund, After 7-1-95
217	PERF Optional Contribution	217	Public Employees Retirement Fund - Optional Contribution
218	TRF Optional Cointribution	218	Teacher Retirement Fund - Optional Contribution
220	Employee Insurance	220	Employee Insurance
230	Unemployment Compensation	225	Workers Compensation Insurance
		230	Unemployment Insurance
235	Meals Provided	235	Meals Provided
240-290	Other Employee Benefits	241 - 290	Other Employee Benefits
311	Instruction Services	311	Instruction Services
312	Instructional Program Improvement Services	312	Instructional Programs Improvement Services
313	Pupil Services	313	Pupil Services
314	Staff Services	314	Staff Services
316	Data Processing Services	316	Data Processing Services
317	Statistical Services	317	Statistical Services
318	Board of Education Services	318	Board of Education Services
319	Other Professional/Technical Services	319	Other Professional and Technical Services

Old Number	Old Account Name	New Number	New Account Name
322	Cleaning Services	420	Cleaning Services
323	Repairs and Maintenance	430	Repairs and Maintenance Services
324	Insurance	520	Insurance
325	Rentals	440	Rentals
326-329	Other Property Services	490 - 499	Other Purchased Property Services
331	Pupil Transportation	510	Student Transportation Services
		511	Student Trans. Purchased From Another Indiana Sch Corp
		512	Student Trans. Purchased From Another Sch Corp Outside the State
332	Travel	580	Travel
333-339	Other Transportation Services	510	Student Transportation Services
		511	Student Trans. Purchased From Another Indiana Sch Corp
		512	Student Trans. Purchased From Another Sch Corp Outside the State
341	Telephone	531	Telephone
343	Postage and Postage Machine Rental	532	Postage and Postage Machine Rental
344-349	Other Communication Services	533 - 539	Other Communication Services
350	Advertising	540	
360	Printing and Binding	550	Printing and Binding
370	Transfer Tuition	561	Transfer Tuition to Other School Corps Within the State
		562	Transfer Tuition to Other School Corp Outside the State
		563	Transfer Tuition to Private Sources
		564	Transfer Tuition to Educational Service Agencies Within the State
		565	Transfer Tuition to Educational Service Agencies Outside the State
		566	Transfer Tuition to Charter Schools
		569	Transfer Tuition - Other
381	Heating/Cooling - Buildings/Electric	621	Heating and Cooling for Buildings - Electricity
382	Heating/Cooling - Buildings/Gas	622	Heating and Cooling for Buildings - Gas
383	Heating/Cooling - Buildings/Fuel Oil	623	Heating and Cooling for Buildings - Fuel Oil
384	Heating/Cooling - Buildings/Other	624	Heating and Cooling for Buildings - Other Energy Sources

Old Number	Old Account Name	New Number	New Account Name
385	Water and Sewage	411	Water and Sewage
386	Light/Power - Other than Heating and Cooling	625	Light and Power - Other Than Heating and Cooling
387	Gas - Other than Heating and Cooling	626	Gas - Other Than Heating and Cooling
388	Removal of Refuse and Garbage	412	Removal of Refuse and Garbage
389	Other Public/Private Utility Services	419	Other Public or Private Utility Services
390	Other Purchased Services	593	Other Purchased Services
411	Operational Supplies	611	Operational Supplies
412	Tires and Repairs	612	Tires and Repairs
413	Gas and Lubricants	613	Gasoline and Lubricants
414	Food Purchases	614	Food Purchases
415	Other Supplies	615	Other Supplies
420	Textbooks	630	Textbooks
430	Library Books	640	Library Books
440	Periodicals	650	Periodicals
450-490	Other Supplies and Materials	660 - 689	Other Supplies and Materials
510	Land	710	Land and Easements
515	Easements	710	Land and Easements
520	Buildings	450	Construction Services
		720	Buildings
530	Improvements Other Than Buildings	715	Improvements Other Than Buildings
540	Equipment	730	Equipment
550	Vehicles	731	Vehicles
560	Library Books	640	Library Books
570-590	Other Capital Outlay	710	Land and Easements
		715	Improvements Other Than Buildings
		720	Buildings
		730	Equipment
		731	Vehicles

Old Number	Old Account Name	New Number	New Account Name
		741	Computer Hardware
		742	Distance Learning Equipment
		743	Wireless Equipment
		744	Connectivity
610	Investments	920	Investments
621	Bank Service Charges	871	Bank Service Charges
622	Late Payments	872	Late Payments
630	Seldom or Non-Recurring Purchases	873	Seldom or Non-Recurring Purchases
631	Band Uniforms	873	Seldom or Non-Recurring Purchases
640	Dues and Fees	810	Dues and Fees
645	Awards	875	Awards
652	Official Bond Premiums	525	Official Bond Premiums
653	Judgements Against the School Corporation	820	Judgements Against the School Corporation
654	Other Bonds and Judgements	525	Official Bond Premiums
		820	Judgements Against the School Corporation
660	Debt Retirement	831	Redemption of Principal
		832	Interest
670-690	Miscellaneous Objects	591	Services Purchased From Another Sch Corp/Ed Srvcs Agency Within the State
		592	Services Purchased From Another Sch Corp/Ed Srvcs Agency Outside the State
		876 - 899	Miscellaneous Objects
691	Computer Hardware	741	Computer Hardware
692	Distance Learning Equipment	742	Distance Learning Equipment
693	Wireless Equipment	743	Wireless Equipment
694	Connectivity	744	Connectivity
695	Telecommunications Equipment	745	Telecommunications Equipment
696	Other Technology Hardware	746	Other Technology Hardware
697	Content	747	Content
698	Professional Development	748	Professional Development

Old Number	Old Account Name	New Number	New Account Name
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700 Transfers

910 Transfers

OBJECTS LISTED BELOW ARE TO BE USED ONLY
WITH SECTION 9 ENTRIES TO GENERATE THE
STATEMENT OF OBLIGATIONS.

OBJECTS LISTED BELOW ARE TO BE USED ONLY
WITH SECTION 9 ENTRIES TO GENERATE THE
STATEMENT OF OBLIGATIONS.

901 Principal Outstanding - Beginning
902 Principal Created During 6 Months
903 Total Principal
904 Principal Paid During 6 Months
905 Principal Outstanding - Ending
906 Interest Debt Outstanding

901 Principal Outstanding - Beginning
902 Principal Created During 6 Months
903 Total Principal
904 Principal Paid During 6 Months
905 Principal Outstanding - Ending
906 Interest Debt Outstanding